

INTERNATIONAL FUEL TAX AGREEMENT FIRST QUARTER 2023 IFTA NEWSLETTER

FOOTNOTES

If you use a type of fuel other than what we have listed, need jurisdiction specific information or information on the U.S. Canadian exchange rate, refer to the IFTA, Inc. website at www.iftach.org and click on Tax Rates in the left column.

NEBRASKA FUEL TAX RATE

The first quarter 2023 (January 1, 2023 through March 31, 2023) fuel rate is \$0.29. The rate for the second quarter 2023 (April 1, 2023 through June 30, 2023) will be \$0.29.

STATE OFFICES WILL BE CLOSED FOR THE FOLLOWING HOLIDAYS:

Arbor Day	Friday	April 28
Memorial Day	Monday	May 29
Juneteenth	Monday	June 19
Independence Day	Tuesday	July 4
Labor Day	Monday	September 4
Indigenous Peoples Day	Monday	October 9
Veteran's Day	Friday	November 10
Thanksgiving	Thursday and Friday	November 23 and 24
Christmas	Monday	December 25

GEORGIA SPLIT RATE

Georgia continued their tax holiday on all motor fuels through January 10, 2023. Travel and gallons purchased from January 1 through January 10 will be reported on the first line of the first quarter return. Travel and fuel purchased beginning January 11 will be included on the second line.

FROM THE AUDIT DESK

GPS RECORDS RETENTION

Mileage information required for GPS must be retained for 5 years. You should verify with your GPS provider how long they retain this information or make it available. If it is not retained and/or made available for 5 years, you will need to save the GPS information yourself on a monthly or quarterly basis. The GPS information that would need to be provided for an audit is:

- a. A report containing the unedited, raw GPS data. This would include a line of data for each time the GPS sends a signal or "ping", and include at minimum: date & time, latitude & longitude, location (usually an address with the nearest city & state), odometer reading, and the total miles between each GPS signal. This report must be downloaded into Excel or CSV format.
- b. A second report would need to contain the miles per state and total miles for each day, and for the quarter. The quarterly report would be your quarterly miles summary. Make sure total mile's equal total odometer miles for each unit in each quarter.

NEBRASKA MOTOR CARRIER SERVICES

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**IFTA Fuel Tax Reporting Rates*
First Quarter 2023**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2900	\$ 0.2800	\$ 0.2800	\$ 0.2900	\$ 0.0800
ALBERTA	\$-	\$-	\$-	\$ 0.2609	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2840	\$ 0.2460	\$ 0.2460	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.7774	\$ 0.7091	\$ 0.7091	\$ 0.2898	\$ 0.2717
CALIFORNIA	\$ 0.8530	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2250	\$ 0.2200	\$ 0.2200	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4920	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3817	\$ 0.3830	\$ 0.3830	\$ -	\$ -
GEORGIA 1/1/2023-1/10/2023	\$ -	\$ -	\$ -	\$ -	\$ -
GEORGIA 1/11/2023-3/31/202	\$ 0.3120	\$ 0.3120	\$ 0.3120	\$ 0.3120	\$ 0.3120
IDAHO	\$ 0.3200	\$-	\$-	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.7570	\$ 0.6540	\$ 0.6540	\$ 0.6830	\$ 0.5420
INDIANA	\$ 0.5500	\$ 0.3300	\$ 0.3300	\$ -	\$ 0.5500
Surcharge	\$ -	\$ -	\$ -	\$ 0.5500	\$ -
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2160
Surcharge	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.1020
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3078
MANITOBA	\$ 0.3885	\$ 0.3885	\$ 0.3885	\$ 0.0833	\$ 0.2775
MARYLAND	\$ 0.4345	\$ 0.4270	\$ 0.4270	\$ 0.4270	\$ 0.4270
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2920	\$ 0.2920
MICHIGAN	\$ 0.5010	\$ 0.4420	\$ 0.4420	\$ 0.5010	\$ 0.4420
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.1100	\$ 0.1100
MONTANA	\$ 0.2975	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.8010	\$ 0.6084	\$ 0.6084	\$ 0.4008	\$ 0.7005
NEWFOUNDLAND	\$ 0.6358	\$ 0.5148	\$-	\$ 0.4091	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4840	\$ 0.4140	\$ 0.4140	\$ 0.8340	\$-
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3835	\$ 0.4010	\$ 0.4010	\$ 0.2200	\$ -
NORTH CAROLINA	\$ 0.4050	\$ 0.4050	\$ 0.4050	\$ 0.4050	\$ 0.4050
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4274	\$ 0.4302	\$ 0.4302	\$ 0.1943	\$ 0.4274
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2498	\$ 0.2498	\$ 0.2498	\$ 0.1194	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7850	\$ 0.6110	\$ 0.6110	\$ 0.4510	\$ 0.6110
PRINCE EDWARD ISLAND	\$ 0.7648	\$ 0.5417	\$ 0.5417	\$-	\$ 0.5067
QUEBEC	\$ 0.5606	\$ 0.5328	\$ 0.5328	\$-	\$-
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4163	\$ 0.4163	\$ 0.4163	\$ 0.2498	\$-
SOUTH CAROLINA	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2200	\$ 0.2100
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.3640	\$ 0.3640	\$ 0.3640	\$-	\$ 0.1880
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2890	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
Surcharge	\$ 0.1400	\$ 0.1490	\$ 0.1490	\$ 0.1490	\$ 0.1490
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3720	\$ 0.3720	\$ 0.3720	\$ 0.2100	\$ 0.2840
WISCONSIN	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.2260	\$ 0.2470
WYOMING	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400

* All rates are per gallon.

If you did travel in a jurisdiction using a fuel listed as \$- above, please include the miles and gallons in the "All Other Non-IFTA Jurisdictions Combined" section on Nebraska Schedule 1. If filing on-line, "other travel".